



Reprinted
February 27, 2001

HOUSE BILL No. 1797

DIGEST OF HB 1797 (Updated February 26, 2001 11:22 PM - DI 75)

Citations Affected: IC 6-2.5.

Synopsis: Sales tax exemptions. Provides that transactions involving certain types of telecommunications equipment are exempt from sales tax if the person acquiring the property furnishes or sells intrastate telecommunication service in a retail transaction, regardless of whether the property is used exclusively in the furnishing or sale of an intrastate telecommunication service.

Effective: July 1, 2001.

Bauer, Kuzman, Whetstone

January 17, 2001, read first time and referred to Committee on Ways and Means.
February 21, 2001, amended, reported — Do Pass.
February 26, 2001, read second time, amended, ordered engrossed.

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HB 1797—LS 7044/DI 73+



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First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 1797

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-2.5-5-13 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 13. Transactions
3 involving tangible personal property are exempt from the state gross
4 retail tax, if:
5 (1) the property is:
6 (A) classified as central office equipment, station equipment
7 or apparatus, station connection, wiring, or large private
8 branch exchanges according to the uniform system of accounts
9 which was adopted and prescribed for the utility by the Indiana
10 utility regulatory commission; or
11 (B) mobile telecommunications switching office equipment,
12 radio or microwave transmitting or receiving equipment,
13 including, without limitation, towers, antennae, and property
14 that perform a function similar to the function performed by
15 any of the property described in clause (A); and
16 (2) the person acquiring the property furnishes or sells intrastate
17 telecommunication service in a retail transaction described in

HB 1797—LS 7044/DI 73+



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1 IC 6-2.5-4-6, regardless of whether the property is used
2 exclusively in the furnishing or sale of an intrastate
3 telecommunication service in a retail transaction described in
4 IC 6-2.5-4-6.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1797, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill do pass.

(Reference is to HB 1797 as introduced.)

BAUER, Chair

Committee Vote: yeas 22, nays 0.

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HOUSE MOTION

Mr. Speaker: I move that House Bill 1797 be amended to read as follows:

Page 2, line 2, delete "interstate" and insert "**intrastate**".

(Reference is to HB 1797 as printed February 22, 2001.)

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